

| 2003        |  |
|-------------|--|
| FORM        |  |
| $NA \cap A$ |  |

| Attachment S | Sequence | No. | 1040-01 |
|--------------|----------|-----|---------|
|--------------|----------|-----|---------|

|   | ADJUSTMENTS  | U-A   |               |                  |                 |   |
|---|--|---|---------------|------------------|-----------------|---|
| ATTACH TO   | FORM MO-1040. SEE INSTRUCTIONS TO ASSIST YOU IN COMPLE   | TING THIS FORM.                                 |               |                  |                 |   |
| LAST NAME   | FIRST NAME   |   |               | INITIAL          | SOCIAL SEC      | URITY NO.   |
|   |  |   |               |                  |                 |   |
| SPOUSE'S LAST   | NAME FIRST NAME  |   |               | INITIAL          | SPOUSE'S S      | OCIAL SECURITY NO.  |
| DADT 1  | MICCOLDI MODIFICATIONE TO FEDERAL AD ILIETE  | A CROSS INCOM                                   | AE (CEE D     | ACE 10 \         |                 |   |
|   | — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED   | GRUSS INCOL                                     |               | OURSELF          |                 | c chouce  |
| ADDITIO   |  | -   | 1-10          | JURSELF          |                 | S—SPOUSE  |
|   | t on state and local obligations other than Missouri source (reduced by renses were over \$500)  |   | 1Y            | 00               | ) <sub>1S</sub> | 00  |
| 2.  |  |   | 11            |                  | 10              | 00  |
|   | thriefship, — — Fiduciary, — — 3 corporation, set Operating Loss (Carryback/Carryforward);   |   |               |                  |                 |   |
|   | her (description)  |   | 2Y            | 00               | 28              | 00  |
|   | alified distribution received from Missouri Savings for Tuition Program (MO\$  | T) (dietribution                                |               |                  |                 |   |
|   | wn early or distribution not used for qualified higher education expenses).  |   | 3Y            | 00               | 38              | 00  |
|   | ri depreciation adjustment (Section 143.121, RSMo)   | T T   | 4Y            | 0(               |                 | 00  |
| 1   | . ADDITIONS — Add Lines 1, 2, 3, and 4. Enter here and on Form MO-1  | r   | 5Y            | 00               |                 | 00  |
| SUBTR/  | ACTIONS  |   |               |                  |                 |   |
| 6. Interest   | t from exempt federal obligations included in federal adjusted gross incon   | ne (reduced by                                  |               |                  |                 |   |
| related   | expenses if expenses were over \$500). Attach a detailed list or all Federal   | eral Form 1099(s).                              | 6Y            | 00               |                 | 00  |
|   | ate income tax refund included in federal adjusted gross income  |   | 7Y            | 00               | ) 7S            | 00  |
|   | urtnership;  |   |               |                  |                 |   |
|   | ilroad retirement benefits;  |   |               | 0/               | $  \cdot  $     | 00  |
|   |  | g documentation.                                | 8Y            | 00               | 88              | 00  |
| 9. Exemp  | t contributions made to the Missouri Savings for Tuition Program   |   | 0)(           | 0                | ,   , ,         | 00  |
|   | ) (maximum contribution subtraction is \$8,000 per taxpayer)   |   |               | 00               |                 | 00  |
| 1   | ri depreciation adjustment (Section 143.121, RSMo)   |   | 10Y           | 00               |                 | 00  |
| II. IUIAL   | . SUBTRACTIONS — Add Lines 6, 7, 6, 9, and 10. Enter here and on For   | 11 MO-1040, Line 4.                             | 111           | : 00             | ) 115           | : 00  |
| return. A   | MISSOURI ITEMIZED DEDUCTIONS — Complete the strach a copy of your Federal Form 1040 (pages 1 and 2) dederal itemized deductions from Federal Form 1040, Line 37  | and Federal Sc                                  | hedule A.     |                  | 1 2             | 00  |
|   | · · · ·  | Medicare \$                                     |               |                  | 3               | 00  |
|   |  | + Medicare \$                                   |               |                  | 4               | 00  |
| 5. 2003 F   | Railroad retirement tax — yourself (Tier I and Tier II) \$Railroad retirement tax — spouse (Tier I and Tier II) \$   | + Medicare \$                                   |               |                  | 5               | 00  |
| 6. 2003   | Self-employment tax — Amount from Federal Form 1040, Line 28   |   |               |                  | 6               | 00  |
|   | L — Add Lines 1 through 6  |   |               |                  | 7               | 00  |
| 8. State a  | and local income taxes — See instructions on page 12.  |   | 8             | 00               |                 |   |
| 9. Earnin   | gs taxes included in Line 8  |   | 9             | 00               |                 |   |
|   | ate income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the  |   |               | <u> </u>         | 10              | 00  |
| 11. MISSO   | DURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter h   |   |               | _                | 11              | 00  |
|   | NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL   | STANDARD DE                                     | DUCTION       | , SEE INSTE      | UCTIO           | NS.   |
|   | O malaka diki a malaka da mini ika markada ala alimata da mara ika mara ka   | F. d   F 4040                                   | 1.1           | 41 6400 50       | ) (doo 750      | \( \text{if } \text{iii \text{iii} \text{iii} \text{iii} \text{iii} \text{iii} \text{iii} |
| WORKSHEET FOR PART 2 — STATE AND<br>LOCAL INCOME TAXES, LINE 10 | Complete this worksheet only if your federal adjusted gross income from rate). If your federal adjusted gross income is less than or equal to these enter on Line 10 above. Attach a copy of your Federal Itemized Deduction | e amounts, do not co                            | mplete this w | orksheet. See th | e instructi     |   |
| : — ST,<br>ES, LIN  | <ol> <li>Enter amount from Federal Itemized Deduction Worksheet, Line<br/>(See page A-6 of Federal Schedule A instructions.) If \$0 or less.</li> </ol>  |   |               |                  | 1               | 00  |
| PART 2<br>E TAXI  | Enter amount from Federal Itemized Deduction Worksheet, Line (See page A-6 of Federal Schedule A instructions.)  |   |               |                  | 2               | 00  |
| OR  | 3. State and local income taxes from Federal Form 1040, Schedule   |   |               | _                | 3               | 00  |
| T F   | 4. Earnings taxes included on Federal Form 1040, Schedule A, Line  |   |               | _                | 4               | 00  |
| A E   | 5. Subtract Line 4 from Line 3   |   |               | _                | 5               | 00  |
| KSF<br>OC   | 6. Divide Line 5 by Line 1   |   |               | _                | 6               | %   |
| NON<br>L  | 7. Multiply Line 2 by Line 6   |   |               | <u> </u>         | 7               | 00  |
| MO 860-1881 (   | 8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Par   |   |               |                  | 8               | 00  |
| 1410 000-1001 (   | (11-2003) For Privacy Notice, se   | e <sub>r</sub> trie <sub>r</sub> iristructions. |               |                  |                 |   |

|    | ART 3 — PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and yalming a pension exemption. Failure to provide your federal return and Form 1099-R(s   |    |       |       |    |    |      |      |    |
|----|---|----|-------|-------|----|----|------|------|----|
| 1. | Enter amount from Form MO-1040, Line 6  |    |       | 1     |    |    | 00   |      |    |
| 2. | Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b.  |    |       | 2     |    |    | 00   |      |    |
| 3. | Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comonly with applicable income limitations on this worksheet.  |    |       | 3     |    |    | 00   |      |    |
| 4. | Check the appropriate filing status and enter on Line 4 the amount indicated:  A. Single, Head of household, Qualifying widow(er) — \$25,000  B. Married filing combined — \$32,000  C. Married filing separate — \$16,000  |    |       | 4     |    |    | 00   |      |    |
| 5. | If Line 3 is less than or equal to Line 4, enter "0" on Line 5.  Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".)  If Line 5 is greater than \$6,000 (\$12,000 if filing combined and both you and your spouse have pensions), STOP. You do not qualify for a pension exemption. |    |       | 5     |    |    | 00   |      |    |
| 6. | Enter the total amount of taxable pension received in 2003 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits or railroad retirement benefits on this line. (If you are) (100 percent disabled, see instructions on page 12.)                                 | 6Y | Y—YOU | RSELI |    | 6S | S—SP | OUSE | 00 |
| 7. | Enter on Line 7Y the amount from Line 6Y or \$6,000, whichever is less.  Enter on Line 7S the amount from Line 6S or \$6,000, whichever is less.  | 7Y |       |       | 00 | 7S | ;    |      | 00 |
| 8. | Subtotal — Add Lines 7Y and 7S. Enter the amount on Line 8.   |    |       | 8     |    |    | 00   |      |    |
| 9. | Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040, Line 8. Enter a "0" if the number is negative. Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).   |    |       | 9     |    |    | 00   |      |    |

| 2003 TAX TABLE |                     |                |             |                     |                |             |                     |                |             |                         |                |             |                     |                |             |                     |                |
|----------------|---------------------|----------------|-------------|---------------------|----------------|-------------|---------------------|----------------|-------------|-------------------------|----------------|-------------|---------------------|----------------|-------------|---------------------|----------------|
| If Line 23     | 3)is                |                | If Line 2   | 3 is                |                | If Line 2   | 3 is                |                | If Line 2   | ine 23 is If Line 23 is |                |             |                     | If Line 2      | 3)is        |                     |                |
| At<br>least    | But<br>less<br>than | Your<br>tax is | At<br>least | But<br>less<br>than | Your<br>tax is | At<br>least | But<br>less<br>than | Your<br>tax is | At<br>least | But<br>less<br>than     | Your<br>tax is | At<br>least | But<br>less<br>than | Your<br>tax is | At<br>least | But<br>less<br>than | Your<br>tax is |
| 0              | 100                 | \$ 0           | 1,500       | 1,600               | \$ 26          | 3,000       | 3,100               | \$ 62          | 4,500       | 4,600                   | \$109          | 6,000       | 6,100               | \$167          | 7,500       | 7,600               | \$238          |
| 100            | 200                 | 2              | 1,600       | 1,700               | 28             | 3,100       | 3,200               | 65             | 4,600       | 4,700                   | 113            | 6,100       | 6,200               | 172            | 7,600       | 7,700               | 243            |
| 200            | 300                 | 4              | 1,700       | 1,800               | 30             | 3,200       | 3,300               | 68             | 4,700       | 4,800                   | 116            | 6,200       | 6,300               | 176            | 7,700       | 7,800               | 248            |
| 300            | 400                 | 5              | 1,800       | 1,900               | 32             | 3,300       | 3,400               | 71             | 4,800       | 4,900                   | 120            | 6,300       | 6,400               | 181            | 7,800       | 7,900               | 253            |
| 400            | 500                 | 7              | 1,900       | 2,000               | 34             | 3,400       | 3,500               | 74             | 4,900       | 5,000                   | 123            | 6,400       | 6,500               | 185            | 7,900       | 8,000               | 258            |
| 500            | 600                 | 8              | 2,000       | 2,100               | 36             | 3,500       | 3,600               | 77             | 5,000       | 5,100                   | 127            | 6,500       | 6,600               | 190            | 8,000       | 8,100               | 263            |
| 600            | 700                 | 10             | 2,100       | 2,200               | 39             | 3,600       | 3,700               | 80             | 5,100       | 5,200                   | 131            | 6,600       | 6,700               | 194            | 8,100       | 8,200               | 268            |
| 700            | 800                 | 11             | 2,200       | 2,300               | 41             | 3,700       | 3,800               | 83             | 5,200       | 5,300                   | 135            | 6,700       | 6,800               | 199            | 8,200       | 8,300               | 274            |
| 800            | 900                 | 13             | 2,300       | 2,400               | 44             | 3,800       | 3,900               | 86             | 5,300       | 5,400                   | 139            | 6,800       | 6,900               | 203            | 8,300       | 8,400               | 279            |
| 900            | 1,000               | 14             | 2,400       | 2,500               | 46             | 3,900       | 4,000               | 89             | 5,400       | 5,500                   | 143            | 6,900       | 7,000               | 208            | 8,400       | 8,500               | 285            |
| 1,000          | 1,100               | 16             | 2,500       | 2,600               | 49             | 4,000       | 4,100               | 92             | 5,500       | 5,600                   | 147            | 7,000       | 7,100               | 213            | 8,500       | 8,600               | 290            |
| 1,100          | 1,200               | 18             | 2,600       | 2,700               | 51             | 4,100       | 4,200               | 95             | 5,600       | 5,700                   | 151            | 7,100       | 7,200               | 218            | 8,600       | 8,700               | 296            |
| 1,200          | 1,300               | 20             | 2,700       | 2,800               | 54             | 4,200       | 4,300               | 99             | 5,700       | 5,800                   | 155            | 7,200       | 7,300               | 223            | 8,700       | 8,800               | 301            |
| 1,300          | 1,400               | 22             | 2,800       | 2,900               | 56             | 4,300       | 4,400               | 102            | 5,800       | 5,900                   | 159            | 7,300       | 7,400               | 228            | 8,800       | 8,900               | 307            |
| 1,400          | 1,500               | 24             | 2,900       | 3,000               | 59             | 4,400       | 4,500               | 106            | 5,900       | 6,000                   | 163            | 7,400       | 7,500               | 233            | 8,900       | 9,000               | 312            |
|                |                     |                |             |                     |                |             |                     |                |             |                         |                |             |                     |                | 0.000       |                     | 215            |

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6 percent. Example: If Line 23 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6 percent of \$3,000) = \$495.

NOTE: Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

9,000 31 PLUS 6% of excess over \$9,000

MO 860-1881 (11-2003)

|                                      | Yourself            | <u>Spouse</u>    | <u>Example</u>          |
|--------------------------------------|---------------------|------------------|-------------------------|
| Missouri taxable income (Line 23)    |                     | \$<br>- \$ 9,000 | \$ 12,000<br>- \$ 9,000 |
| Difference = Multiply by 6 percent x | ·                   | = \$<br>x 6%     | = \$ 3,000<br>x 6%      |
| Tax on income over \$9,000           |                     | = \$<br>+ \$ 315 | = \$ 180<br>+ \$ 315    |
| TOTAL MISSOURI TAX                   | = \$                | = \$             | = \$ 495                |
| A separate tax must b                | pe computed for you | and your spouse. |                         |